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Rates For Valuing Various Buildings and Improvements. 1
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Rates For Valuing Various Buildings and Improvements

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SCHEDULE OF RESIDENCE PROPERTIES

Classification

FRAME SHACKS—ONE STOREY FLAT ROOF DWELLING.

CLASS "A"

Foundation	Stone, brick, or concrete sills.
Basement	Dugout only
Superstructure	Frame siding and painted.
Interior Finish	Plaster or V-joint walls, soft wood trim and floors.
Roof	Flat and shingled.
Heating	Stoves—1 bracket chimney.
Plumbing	Nil.
Electric Lighting	In keeping with class.

CLASS "B"

Foundation	Wood sills.
Basement	Nil or small dugout.
Superstructure	As in Class "A".

CLASS "C"

Foundation	Wood sills.
Basement	Nil.
Superstructure	Frame, shiplap walls, unpainted.
Interior Finish	Shiplap walls and ceiling, spruce floor.
Roof	Flat, rubberoid roofing.
Heating	Stoves, chimney galvanized iron.
Plumbing	Nil.
Electric Lighting	Nil.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot		
	Class "A"	Class "B"	Class "C"
	c.	c.	c.
1,000	28.6	26	13
2,000	22.8	20.8	11.7
4,000	19.5	18.2	9.1
6,000	16.9	15.6	7.8
8,000	16.3	15	....
10,000	15.6	14.3	....

GENERAL CONSIDERATIONS

In determining the height of a shack, measure from the bottom of the floor joists to the mean of the roof slope. Do not include the surface foundations in the cubical contents. In this classification particularly, watch for second hand materials and poor workmanship.

FRAME COTTAGE—One Storey Cottage or Pitched Roof.

Class "A"

Foundation	Stone, brick or concrete.
Basement	Full—Cement floor.
Superstructure	Frame, siding and painted, 1 storey, 4 or 5 rooms.
Interior	Plaster or V-joint walls, soft wood trim and floors.
Heating	Hot air furnace.
Plumbing	Semi-modern (2 ordinary fixtures).
Electric Lighting	In keeping with Class.
Roof	Cottage or pitched, shingled.

Class "B"

Foundation	Surface, stone, brick or concrete.
Basement	Dugout.
Superstructure	Frame, siding and painted, 1 storey, 4 or 5 rooms.
Interior	Plaster or V-joint walls, softwood trim and floors.
Heating	Heated with stoves.
Plumbing	Nil.
Electric Lighting	In keeping with Class.
Roof	Cottage or pitched, shingled.

Class "C"

Foundation	Wood sills.
Basement	Dugout only.
Superstructure	Frame, siding painted, 1 storey, 4 or 5 rooms.
Interior	Plaster or V-joint walls, softwood trim and floors.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	Nil.
Roof	Cottage or pitched, shingled.

Suggested Rates

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot		
	Class "A"	Class "B"	Class "C"
	c.	c.	c.
4,000	....	20.8	18.2
6,000	26	16.9	14.3
8,000	22.1	14.3	13
10,000	19.5	13	11.7
12,000	16.9	....	....
14,000	15.6	....	....

Add extra to the above rates for verandahs, porches or for any features that are not common to this class. Watch rate and cubical contents where only partial basement is met with under Class "A". Where foundations are only surface sills in Classes "B" and "C", do not include in cubical contents.

BUNGALOWS—ONE STOREY FRAME, STUCCO, BRICK VENEER, OR BRICK CONSTRUCTION, GABLE ROOF.

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, walls painted, 4 to 6 rooms (See rates for different exterior finishes, such as stucco, etc.)
Interior	Plaster walls, softwood trim, and hardwood floors.
Heating	Brick or stone fireplace, hot air furnace.
Plumbing	Modern, 4 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Shingled, gabled construction.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, walls painted, 4 to 6 rooms.
Interior	Plaster walls, softwood trim and floors.
Heating	Hot air furnace.
Plumbing	Modern, 4 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Shingled.

CLASS "C"

Foundation	Surface wall, brick, stone or concrete (if sill, do not include in measurements).
Basement	Dugout.
Superstructure	Frame, siding, walls painted, 4 to 6 rooms.
Interior	Plastered walls, softwood trim and floors.
Heating	Stoves.
Plumbing	Semi-modern, 2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Shingled.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot		
	Class "A"	Class "B"	Class "C"
	c.	c.	c.
8,000	......	......	18.2
10,000	29.9	26	16.3
12,000	27.3	23.4	15.6
14,000	24.7	21.5	15
16,000	23.4	19.5	14.3
18,000	22.1	18.9	......
20,000	20.8	18.2	......
22,000	20.2	......	......

BUNGALOWS—ONE STOREY FRAME, STUCCO, BRICK VENEER OR BRICK CONSTRUCTION, GABLE ROOF—*Continued*

For Stucco finish, add .7c to 1c per cubic foot to the aforementioned rates.

For Brick Veneer (average quality), add 1.3c to 2.6c per cubic foot to the aforementioned rates.

For Solid Brick (8″), add 2.6c to 5.2c per cubic foot to the aforementioned rates.

The greater increase for the lower cube.

Add extra for verandahs, porches, bays, extra fireplace or chimney, extra cupboards, or any unusual features. Where sun parlours are finished as a room, include with cube of building.

For hot water or steam heating, add 1.3c to 2.6c to the aforementioned rates, where standard boilers are used. Watch for cases with jacket heaters as heating unit.

Watch for basements not fully excavated.

ONE-AND-A-HALF-STOREY HOUSES

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, painted, 5 to 7 rooms.
Interior	Plaster walls, softwood trim, hardwood floors.
Heating	Hot air furnace, brick fireplace.
Plumbing	Modern, 4 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Pitched and shingled, gable construction.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, and painted.
Interior	Plaster walls, softwood trim, fir floors.
Heating	Hot air furnace.
Plumbing	Semi-modern, 2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Pitched and shingled.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Dugout.
Superstructure	Frame, siding, painted.
Interior	Plaster or V joint walls, softwood trim and floors.
Heating	Stoves.
Plumbing	Semi-modern, 2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Pitched and shingled.

CLASS "D"

Foundation	Wood sills.
Basement	Dirt dugout.
Superstructure	Frame, siding, painted.
Interior	V-joint or plaster board walls, soft wood trim and flat grain floors.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	Nil.
Roof	Pitched and shingled.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot Class "A"	Class "B"	Class "C"	Class "D"
	c.	c.	c.	c.
8,000	....	....	26	18.2
10,000	31.9	28.6	22.1	16.3
12,000	28	24.7	20.8	15
14,000	26	22.8	18.9	14.3
16,000	24.1	20.8	17.6	13.7
18,000	22.1	19.5	16.9	13
20,000	20.8	18.9	16.3	12.4
22,000	20.2	18.2	15.6	....
24,000	19.5	17.6	....	....

IN CLASSES "A" AND "B"

For Stucco finish, add .7c to 1c per cubic foot.

For Brick Veneer, add 2c to 2.6c per cubic foot.

For Solid Brick (8″), add 3.3c to 5.2c per cubic foot. (The higher increases apply to the lower cubes.)

Add extra for basement rooms, verandahs, porches, bays, dormer windows, etc. (See also previous foot notes.) Were the second floor is completely finished, take the height, in determining the cube, to the ceiling.

TWO-STOREY HOUSES

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, painted, 5 to 7 rooms.
Interior	Plaster walls, softwood trim, hardwood floors.
Heating	Hot air furnace, brick fireplace.
Plumbing	Modern, 4 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Pitched or pyramid, shingled.

TWO-STOREY HOUSES—*Continued.*

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, siding, painted.
Interior	Plaster walls, soft wood trim, fir floors.
Heating	Hot air furnace.
Plumbing	Semi-modern, 2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Pitched or pyramid, shingled.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Dugout.
Superstructure	Frame, siding, painted.
Interior	Plaster or V-joint walls, softwood trim and flat-grain floors.
Heating	Stoves.
Plumbing	Semi-modern, 2 ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Pitched or pyramid, shingled.

CLASS "D"

Foundation	Wood sills.
Basement	Dugout.
Superstructure	Frame, siding, painted.
Interior	V-joint or plaster board walls, softwood trim and flat grain floors.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	Nil.
Roof	Pitched or pyramid, shingled.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot			
	Class "A"	Class "B"	Class "C"	Class "D"
	c.	c.	c.	c.
10,000	....	....	24.1	17.6
12,000	29.9	26	21.5	16.3
14,000	27.3	23.4	19.5	15
16,000	25.4	22.1	18.2	14.3
18,000	23.4	20.8	16.9	13.7
20,000	22.1	19.5	16.3	13
22,000	20.8	18.9	15.6	....
24,000	20.2	18.2	....	....

IN CLASSES "A" AND "B"

For Stucco finish, add .7c to 1c per cubic foot.
For Brick Veneer exterior, add 2.6c to 3.3c per cubic foot.
For Solid Brick exterior, add 5.2c to 6.5c per cubic foot.
The higher increases apply to the lower cubes.

TWO-STOREY HOUSES—*Continued.*

See previous footnotes for extras and special considerations with reference to heating, etc.

NOTE: The foregoing rates are for the well constructed, plain, ordinary type of buildings and do not apply to the better class of houses with hardwood trim, panelling and stairs and other special features, etc. As this better type of house will not be met with very frequently in the general field that this schedule is intended to cover, no classification has been included. Then again, the wide variation in this class would lead to confusion in a schedule of this type. The rates for these residences will run from 32.5c to 65c per cubic foot.

STORE BUILDINGS—BRICK, ONE STOREY

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Brick walls (8″), 1 storey, 12′ ceiling.
Store Front	Face brick, plate glass and ordinary ornamentation.
Interior	Walls strapped and plastered, softwood trim and hardwood floors.
Heating	Steam or hot water, single pipe system.
Plumbing	Two ordinary fixtures.
Electric Lighting	Window and store lighting in keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Part, furnace and coal room only.
Superstructure	Brick walls (8″), 1 storey, 12′ ceiling.
Store Front	Face brick, plate glass and ordinary ornamentation.
Interior	Walls strapped and plastered, softwood trim and hardwood floors.
Heating	Hot air furnace.
Plumbing	Two ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Nil.
Superstructure	Brick walls (8″), 1 storey, 12′ ceiling.
Store Front	Face brick, plain construction, sash windows.
Interior	Plastered walls, softwood trim and fir floors.

STORE BUILDINGS—Brick, One Storey—Continued.

Heating	Stoves.
Plumbing	Nil.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot		
	Class "A"	Class "B"	Class "C"
	c.	c.	c.
10,000	......	......	23.4
20,000	26	26	16.3
40,000	18.9	18.9	13
60,000	16.3	16.3	12.4
80,000	14.3	14.3	11.7
100,000	13	13	11.1
120,000	12.4	12.4	......

In determining the cubic feet of a Class "A" building, take the height from the top of the basement floor to the mean of the roof slope. In Classes "B" and "C", take the height from the bottom of the floor joints to the mean of the roof slope and add the basement area in as extra.

The assessor will find a considerable variation in store buildings and will have to differentiate between the various classifications. The foregoing rates are for plain, ordinary construction. No partitioning has been included in the interior except to divide the back from the front and for the plumbing, stairs, etc. Where a building is divided into two or more stores, the dividing partitions and extra appointments will have to be added to the above rates. Buildings built on corner lots will come at higher rates than those given, due to the extra window space and two elevations being faced with face brick. Any tile, stone, copper or heavy cornice work on the store front will have to be added in as extra. Add also for enclosed show windows, skylights, vaults, metal ceilings, etc.

STORE BUILDINGS—BRICK, TWO AND THREE STOREYS.

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Brick walls (first floor 12″, second and third floors 8″), store 12′ ceiling.
Store Front	Face brick, plate glass, ordinary ornamentations.
Interior	Walls strapped and plastered, second floor divided into rooms, softwood finish, hardwood floors.

STORE BUILDINGS—Brick, Two and Three Storeys—*Continued.*

Heating	Steam or hot water, single pipe system.
Plumbing	Suites, sinks only, general bathrooms.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Part, furnace and coal room only.
Superstructure	Brick walls (first floor 12″, second floor 8″), store 12′ ceiling.
Store Front	Face brick, plate glass and plain finish.
Interior	Walls strapped and plastered, second floor divided into rooms, softwood finish, hardwood floors.
Heating	Hot air furnace.
Plumbing	Store, 2 fixtures, suites—sink only, general bathroom.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Nil.
Superstructure	Brick walls, 12′ ceiling.
Store Front	Face brick, plain construction, sash windows.
Interior	Plastered walls, strapped, softwood trim and fir floors.
Heating	Stoves.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot			
	Class "A"		Class "B"	Class "C"
	2-Storey	3-Storey	2-Storey	2-Storey
	c.	c.	c.	c.
20,000	....	....	....	32.5
40,000	28	35.1	26.7	21.5
60,000	22.8	28.6	21.5	17.6
80,000	20.2	24.7	19.5	15.6
100.000	18.2	22.1	17.6	14.3
120,000	16.9	20.8	16.3	....
140,000	15.6	19.5	15	....
160,000	15	18.2	14.3	....
180,000	14.3	16.9	13.7	....
200,000	13.7	16.3	....	....

Add for fire escapes or rear stairways. Watch for cases where the upper storey is used for an assembly room, and reduce the rate accordingly.

STORE BUILDINGS—FRAME, ONE STOREY.

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, 1 storey, 12′ ceiling.
Store Front	Frame, plate glass and ordinary ornamentation.
Interior	Plastered, softwood trim and hardwood floors.
Heating	Steam or hot water, single pipe system.
Plumbing	Two ordinary fixtures.
Electric Lighting	Window and store lighting in keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Part, furnace and coal room only.
Superstructure	Frame, 1 storey, 12′ ceiling.
Store Front	Frame, plate glass and ordinary ornamentations.
Interior	Plastered, softwood trim and hardwood floors.
Heating	Hot air furnace.
Plumbing	Two ordinary fixtures.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Nil.
Superstructure	Frame, one storey, 10′ ceiling.
Store Front	Frame, plain construction, sash windows.
Interior	Plastered, softwood trim and floors.
Heating	Stoves.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "D"

Foundation	Wood sills on blocks.
Basement	Nil.
Superstructure	Frame, 1 storey, 10′ ceiling.
Store Front	Frame, part false, sash windows.
Interior	V-joint lining, softwood trim and floors, 1 cross partition.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	Nil.
Roof	Pitched and shingled.

STORE BUILDINGS—Frame, One Storey—*Continued.*

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot			
	Class "A"	Class "B"	Class "C"	Class "D"
	c.	c.	c.	c.
8,000	......	......	......	13
10,000	32.5	32.5	18.2	11.7
20,000	22.8	22.8	13	9.8
40,000	16.9	16.9	11.1	8.1
60,000	14.3	14.3	9.8	......
80,000	13	13	9.1	......
100,000	11.7	11.7	9.1	......
120,000	11.1	11.1	......	......

The remarks under brick store buildings will apply to this section.

In Class "D" watch for unpainted and single boarded exterior and make deductions accordingly. Also deduct for plain board interiors, etc. Add for extra partitioning where the back portion of the building is used for living quarters, etc.

STORE BUILDINGS—FRAME, TWO AND THREE STOREYS.

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, store 12′ ceiling.
Store Front	Frame, plate glass and ordinary ornamentations.
Interior	Plastered, softwood trim, hardwood floors, upper floors divided into rooms.
Heating	Steam or hot water (single pipe system).
Plumbing	Store—2 fixtures; suites—sink only, general bathroom.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Part furnace and coal room only.
Superstructure	Frame, store 12′ ceiling.
Store Front	Frame, plate glass and ordinary ornamentations.
Interior	Plastered, softwood trim and hardwood floors.
Heating	Hot air furnace.
Plumbing	Store—2 fixtures; suites—sink only, general bathroom.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

STORE BUILDINGS—Frame, Two and Three Storeys—*Continued.*

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Nil.
Superstructure	Frame, store 10′ ceiling.
Store Front	Frame, plain construction, sash windows.
Interior	Plastered, softwood trim and floors.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "D"

Foundation	Wood sills on blocks.
Basement	Nil.
Superstructure	Frame, store 10′ ceiling.
Store Front	Frame, part false, sash windows.
Interior	V-joint lining, softwood trim and floors.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	Nil.
Roof	Pitched and shingled.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot				
	Class "A"		Class "B"	Class "C"	Class "D"
	2-Storey	3-Storey	2-Storey	2-Storey	2-Storey
	c.	c.	c.	c.	c.
20,000	......	......	......	18.2	13
40,000	22.8	28.6	22.8	14.3	11.1
60.000	19.5	23.4	19.5	13	9.8
80,000	16.9	20.2	16.9	11.7	......
100,000	15.6	18.2	15.6	......	......
140,000	13.7	15.6	13.7	......	......
180,000	12	14.3	12	......	......
200.000	......	13.3	......	......	......

HOTEL BUILDINGS—FRAME, TWO AND THREE STOREYS.

CLASS "A"

Foundation	Stone, brick or concrete.
Basement	Full, cement floor.
Superstructure	Frame, exterior siding.
Interior	Plastered, softwood trim, hardwood floors; ground floor divided into rotunda, office, dining room, parlors, etc.; upper floors divided into rooms.
Heating	Steam or hot water, single pipe system.
Plumbing	Ground floor—2 fixtures; guest rooms, sink only; general bathroom.

HOTEL BUILDINGS—Frame, Two and Three Storeys—*Continued.*

Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "B"

Foundation	Stone, brick or concrete.
Basement	Part, furnace and coal room only.
Superstructure	Frame, exterior siding.
Interior	Plastered, softwood trim, fir floors, etc.
Heating	Hot air furnace.
Plumbing	Ground floor—2 fixtures; guest rooms—sink only; general bathroom.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

CLASS "C"

Foundation	Surface, stone, brick or concrete.
Basement	Nil.
Superstructure	Frame, exterior siding.
Interior	Plastered, softwood trim, fir floors, etc.
Heating	Stoves.
Plumbing	Nil.
Electric Lighting	In keeping with class.
Roof	Flat, built-up deck, asphalt and gravel.

SUGGESTED RATES

Cubical Contents (In Cubic Feet)	Rates per Cubic Foot			
	Class "A"		Class "B"	Class "C"
	2-Storey	3-Storey	2-Storey	2-Storey
	c.	c.	c.	c.
20,000	......	......	......	20.8
40,000	25.4	31.2	25.4	16.9
60,000	22.1	26	22.1	15.6
80,000	19.5	22.8	19.5	14.3
100,000	18.2	20.8	18.2	......
140,000	16.3	18.2	16.3	......
180,000	14.6	16.9	14.6	......
200,000	......	15.6	......	......

These rates are for plain, ordinary construction and the rates should be increased for extra features. Add for partitions in the basement, special finish in the rotunda, extra plumbing, private sewer and water system. Add for stores on ground floor where plate glass show windows are used. Add for any unusual exterior ornamentation such as heavy cornice work, metal siding, etc. Add for fire escapes, rear stairways, etc.

In determining the cubical contents of a Class "A" building, take the height from the top of the basement floor to the mean of the roof slope. In Classes "B" and "C" take the height from the bottom of the floor joists to the mean of the roof slope and add the basement area in as extra.

The assessor will find a considerable variation in hotel buildings and will have to differentiate between the various classes.

OIL DISTRIBUTING SUB-STATIONS.

The various oil companies have more or less standardized their equipment in the different towns throughout the Province and it was thought advisable to include a short synopsis of the study made on the subject.

The average sub-station includes a small warehouse of frame and corrugated iron construction unlined, with a plank floor and elevated on wood posts resting on wood sills or concrete blocks; and one or two steel storage tanks.

Average replacement values for warehouses are as follows:

16′x24′ warehouse, platform and engine house	$ 520 to $ 585
20′x30′ warehouse, platform and engine house	845 to 910
24′x32′ warehouse, platform and engine house	1,040 to 1,105

Standard steel storage tanks average value erected:

10,000 to 13,000 gals. vertical tanks	8.5c per gal.
13,000 to 17,000 gals. elevated horizontal tanks (2 compartment)	11.7c to 13c per gal.

PIPES, FITTINGS AND INSTALLATION—$75.00 per tank.

	1942 Values
Pumps:	
Hand pumps	$ 75.00
Valves, etc. on each pump	80.00
Pump Jack	50.00
Rotary Pumps:	
4 Unit	300.00
2 Unit	160.00
Electric Motors—2 H.P.	50.00
Valves, etc. on each unit	60.00
Platform Scales: 1,000 lb. capacity	50.00
GASOLINE SERVICE PUMPS:	
Single Calcometer	350.00
Dual Calcometer	700.00

UNDERGROUND GASOLINE STORAGE TANKS—SERVICE STATIONS:

	1942 Values
5 Bbl.	$ 40.00
10 Bbl.	60.00
20 Bbl.	140.00
30 Bbl.	190.00
40 Bbl.	300.00
60 Bbl.	400.00

Depreciation about 7% to 12% depending on how bedded and on action of that particular soil (moisture action, etc. on metal of tank).

GARAGES—SINGLE CAR, PRIVATE GARAGE.

(1) Frame construction; single shiplap boarding; gabled, roof shingled; dirt floor; V-joint doors; unpainted.
Rate 5.2c per cubic foot.

(2) Frame as in (1) except double boarded, bevel siding.
Rate 7.2c to 7.8c per cubic foot.
Painted .... Rate 9.1c per cubic foot.

(3) Buildings as in (1) and 2) and lined inside with shiplap.
Rate 10.7c per cubic foot.

(4) As in (3) with factory car doors (swinging) and side entrance .... Rate 12.4c per cubic foot.

(Add extra for special sliding and overhead doors.)

For plank floor add 1.3c to above rate.
For concrete floor add 2c to above rate.
Add for stucco finish.

COMMERCIAL GARAGES

Commercial garages and machine agencies involve two radically different types of buildings:

(1) The old barn-like structure with shell walls, often with dirt floors and only a cubby-hole office and parts portion;

(2) The modern, well constructed, truss-roofed, concrete floored structure, with attractive office, parts and show room, often with plate glass and more or less ornamental fronts.

The old type will take rates comparable to those used for private garages (5c to 10c), the added cubic capacity being offset by the presence of a partition wall and something in the way of office and parts portion.

The modern type of structure now commonly used for commercial garages and machine agencies corresponds to the following specification and requires the rates as set out below, including additions for special features:

Foundation	Surface, stone brick or concrete.
Basement	Part, furnace and coal room only.
Superstructure	Frame, 2x6 studs.
Store Front	Double-diamond glass.
Interior	Lumber lining, concrete floor.
Roof	Bowstring Truss Arches, Rubberoid or prepared roofing.
Heating	Hot air furnace.
Plumbing	Nil.
Electric Light	Common wiring, 110 Volt, 8 lights and outlets.
Chimney	Brick, from furnace room floor.
Drive Doors	Overhead lift.
Rates:	80,000 cu. ft. at 14c per cubic foot. 120,000 cu. ft. at 12½c per cubic foot.

COMMERCIAL GARAGES—*Continued.*

Add for plate glass, plumbing, steam heat and other special features.	
Add for usual office and parts room fixtures	1c
Add for stucco	1c
Add for Brick veneer	2c
Add for solid brick	3c

QUONSET BUILDINGS.

The general carcass (frame and outer sheathing) is of prefabricated 26 gauge corrugated galvanized steel, with ribs, purlins, girders, columns and vertical studs, window and door frames and sash painted.

The usual standard type is constructed in the form of a true half circle, the maximum height being equal to half the width. Standard widths are: 20 feet, 24 feet, 32 feet, 36 feet and 40 feet. The 20, 24 and 32 foot widths are supplied in unit increments of length 12 feet. The 36 and 40 foot widths are supplied in unit increments of length 20 feet. In the case of the 24 foot width a model is also made with one long side (usually to be finished as a front) made plumb instead of curved.

Buildings made up of multiples of the above widths are also supplied.

Rates for prefabricated Quonset buildings (prefabricated steel only), including cost of erection, but without foundations, floors or other interior finish:

Size	Area		1942 per sq. foot including labour
20x24	480 sq. ft.	Solid end walls	$ 1.80
20x24	480 sq. ft.	Standard end walls (including windows and doors)	2.48
20x36	720 sq. ft.	Solid end walls	1.70
20x36	720 sq. ft.	Standard end walls (including windows and doors)	2.00
24x24	576 sq. ft.	Solid end walls and solid front wall	1.88
24x24	576 sq. ft.	Standard end walls and sliding door front wall	2.23
24x36	864 sq. ft.	Solid end walls and solid front wall	1.70
24x36	864 sq. ft.	Standard end walls and sliding door front wall	1.94
32x24	768 sq. ft.	Solid end walls	1.73
32x24	768 sq. ft.	Standard end walls (including windows and doors)	2.47
32x36	1152 sq. ft.	Solid end walls	1.46
32x36	1152 sq. ft.	Standard end walls (including windows and doors)	1.96

QUONSET BUILDINGS—*Continued.*

Size	Area		1942 per sq. foot including labour
32x48	1536 sq. ft.	Solid end walls	$ 1.35
32x48	1536 sq. ft.	Standard end walls (including windows and doors)	1.96
32x60	1920 sq. ft.	Solid end walls	1.25
32x60	1920 sq. ft.	Standard end walls (including windows and doors)	1.56
36x40	1440 sq. ft.	Solid end walls	1.80
36x40	1440 sq. ft.	Standard end walls (including windows and doors)	2.19
36x60	2160 sq. ft.	Solid end walls	1.61
36x60	2160 sq. ft.	Standard end walls (including windows and doors)	1.87
36x80	2880 sq. ft.	Solid end walls	1.50
36x80	2880 sq. ft.	Standard end walls (including windows and doors)	1.70
40x40	1600 sq. ft.	Solid end walls	1.74
40x40	1600 sq. ft.	Standard end walls (including Windows and doors)	2.24
40x60	2400 sq. ft	Solid end walls	1.56
40x60	2400 sq. ft	Standard end walls (including windows and doors)	1.89
40x80	3200 sq. ft.	Solid end walls	1.46
40x80	3200 sq. ft.	Standard end walls (including windows and doors)	1.70
40x100	4000 sq. ft.	Solid end walls	1.40
40x100	4000 sq. ft.	Standard end walls (including windows and doors)	1.60
40x120	4800 sq. ft.	Solid end walls	1.36
40x120	4800 sq. ft.	Standard end walls (including windows and doors)	1.53
40x140	5600 sq. ft.	Solid end walls	1.34
40x140	5600 sq. ft.	Standard end walls (including windows and doors)	1.48

MULTIPLE UNITS:

As there is a wide variety of multiple units it is not expedient to make up a list of rates. The assessor should secure all possible information as to cost, examine the building in relation to such information and reduce to conform to booklet rate level.

Add for surface concrete foundation $11.00 per cubic yard.
Add for concrete floor 20c per square foot.
Add for plank floor 20c per square foot.
Add for concrete *walls* of basement $12.00 per cubic yard.
Add for excavations 60c per cubic yard.
Add for insulation and lining 40c per square foot of floor area.
Add for plumbing, heating, lighting, partitions and extras at 1942 price levels.

GRAIN ELEVATORS

Capacity in Bushels	Rate per Bushel	Value
20,000	52.0 cents	$10.400
21,000	51.2 cents	10,752
22,000	50.4 cents	11,088
23,000	49.6 cents	11,408
24,000	48.8 cents	11,712
25,000	48.0 cents	12,000
26,000	47.2 cents	12,272
27,000	46.4 cents	12,528
28,000	45.6 cents	12,768
29,000	44.8 cents	12,992
30,000	44.0 cents	13,200
31,000	43.2 cents	13,392
32,000	42.4 cents	13,568
33,000	41.6 cents	13,728
34,000	40.8 cents	13,872
35,000	40.0 cents	14,000
36,000	39.4 cents	14,184
37,000	38.8 cents	14,356
38,000	38.2 cents	14,516
39,000	37.6 cents	14,664
40,000	37.0 cents	14,800
41,000	36.4 cents	14,924
42,000	35.8 cents	15,036
43,000	35.2 cents	15,136
44,000	34.6 cents	15,224
45,000	34.0 cents	15,300
46,000	33.6 cents	15,456
47,000	33.2 cents	15,604
48,000	32.8 cents	15,744
49,000	32.4 cents	15,876
50,000	32.0 cents	16,000
51,000	31.6 cents	16,116
52,000	31.2 cents	16,224
53,000	30.8 cents	16,324
54,000	30.4 cents	16,416
55,000	30.0 cents	16,500
56,000	29.6 cents	16,576
57,000	29.2 cents	16,644
58,000	28.8 cents	16,704
59,000	28.4 cents	16,756
60,000	28.0 cents	16,800

For a metal clad elevator add $400.00. For a cleaner house, that is, that part of the structure built to house cleaning equipment, add $750.00. The cleaning equipment, where maintained, is an additional assessable item. Where an elevator is constructed for an electric head-drive with no engine house provided, deduct $750.00. Where an electric head-drive has been installed with the engine house still used for other purposes some modification of this deduction should be made.

For a standard cribbed annex use 40% the rate for a fully equipped elevator of the same capacity; for a balloon, or frame-built annex use 20% of the rate. If unsided and unpainted deduct 1½c.

DEPRECIATION.

Under ordinary conditions of use and maintenance depreciation at the rate of 1% per year for the first ten years and 2% per year thereafter should be used. So long as an elevator or annex serves the purpose for which it was erected, it should not be depreciated below an amount equal to one-third of the original computed value.

TWIN ELEVATORS.

The term "twin" applies to a standard elevator used as an annex, from which the following items will ordinarily have been removed:

	Value installed
Receiving scale	$ 900.00
Dump	520.00
Engine and tanks, etc.	740.00
Driveway	1,200.00
Oil house, coal shed and W.C.	136.00
Engine house and office	960.00
	$4,456.00

The remaining equipment items will ordinarily consist of:

	Value installed
Leg belt and buckets	$ 376.00
Lumber for leg and head	140.00
Hopper scale and Lumber for hopper scale	320.00
Boot pan	540.00
Man lift	104.00
Pit	140.00
Machinery consisting of: 7 pulleys, 5 shafts, 3 sheaves, 13 bearings, drive belts, rope and clutch	864.00
	$2,484.00

Such a "twin" should be valued at two-thirds the value of a standard elevator of the same capacity. Should there be either more or less remaining equipment than above set out, adjustment should be made on the basis of the values listed for the items concerned.

Should all the items above listed be removed, it would be necessary to install a conveyor at a cost of approximately $600.00.

TEMPORARY GRAIN ANNEXES.

The temporary elevator annexes constructed during the years 1940 and 1941 to meet emergent war-time demands and exempted from assessment and taxation under the Additional Grain Storage Facilities Exemption Act, but now assessable, are a separate class of structures distinctly inferior to standard annexes. Therefore, the following schedule of rates based on average construction costs for the various types and capacities should be used for determining the replacement value of these temporary structures.

Balloon, 1 bin, mud sills, shingled	20,000 bus.	6c
	25,000 bus.	5.75c
	30,000 bus.	5.50c
	40,000 bus.	5c

Balloon, multiple bins and split bins, mud sills, shingled	20,000 bus.	7c
	25,000 bus.	6.75c
	30,000 bus.	6.50c
	35,000 bus.	6.25c
	40,000 bus.	6c

Add ½c for concrete foundation, ¾c for conveyor.

Standard Loxtave , single bin	10.00c per bushel
Type "C" Loxtave, single bin	9.00c per bushel
Type "C" Loxtave, 3 bin multiple	9.30c per bushel
Octagonal, mud sills, 1 bin	5.00c per bushel

Depreciation on these temporary annexes will be at the rate of 5% per annum with a minimum of one-third the original computed value maintained so long as they remain in use.

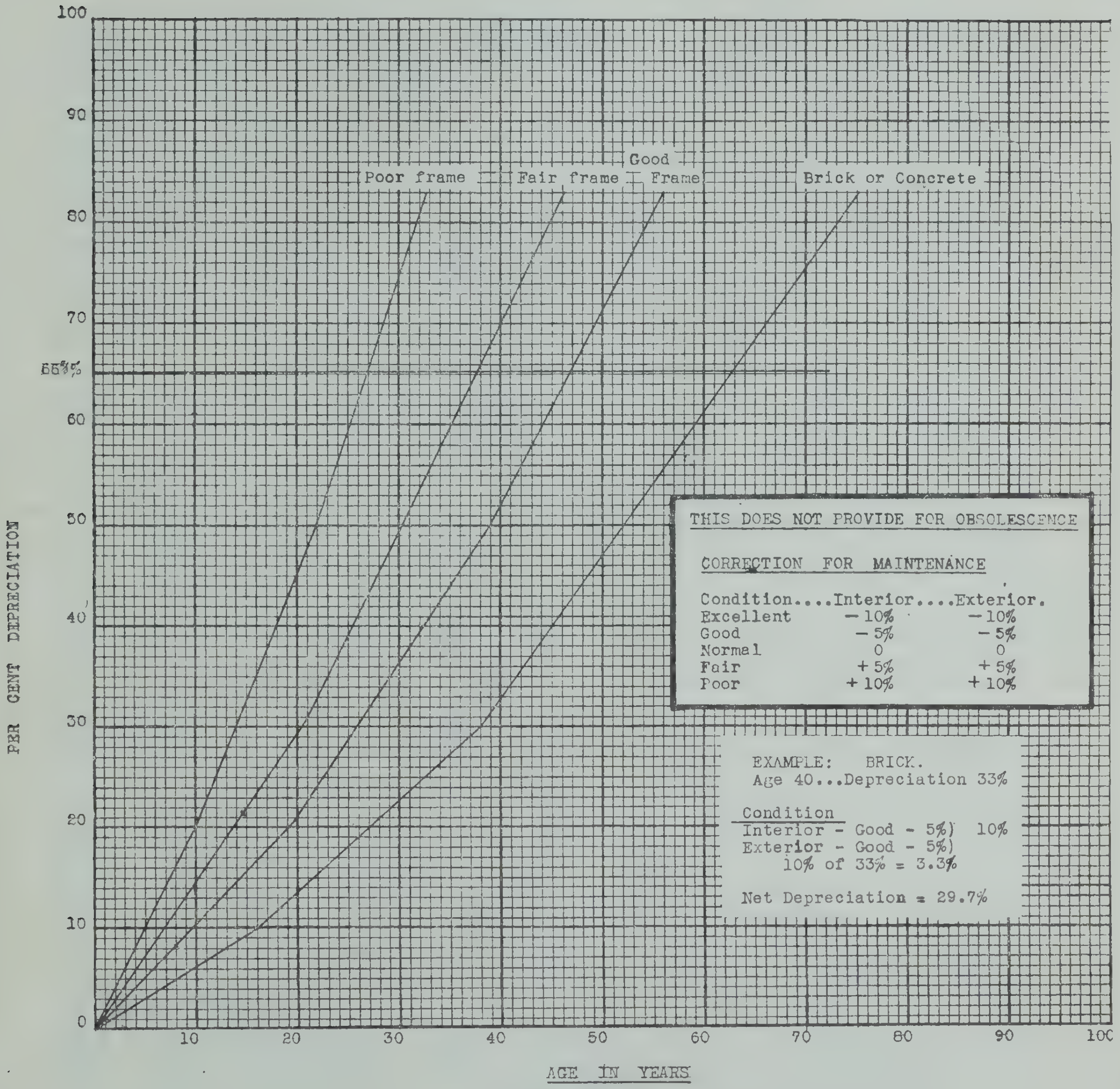
ELEVATOR SITES.

Elevator sites derive their value mainly from the amount of grain available and the trackage facilities provided rather than the value of surrounding lands. The following values are provided for the guidance of Assessors:

Sites in drouth and semi-dry areas or other districts where handlings are seriously restricted	$100-$200
Sites on sidings and in hamlets and small villages	$300
Sites in large villages and small towns	$400
Sites in large towns	$500

STORES AND RESIDENCE BUILDINGS

(A GUIDE ESTIMATING THE PHYSICAL DEPRECIATION OF)



THIS DOES NOT PROVIDE FOR OBSOLESCENCE

CORRECTION FOR MAINTENANCE

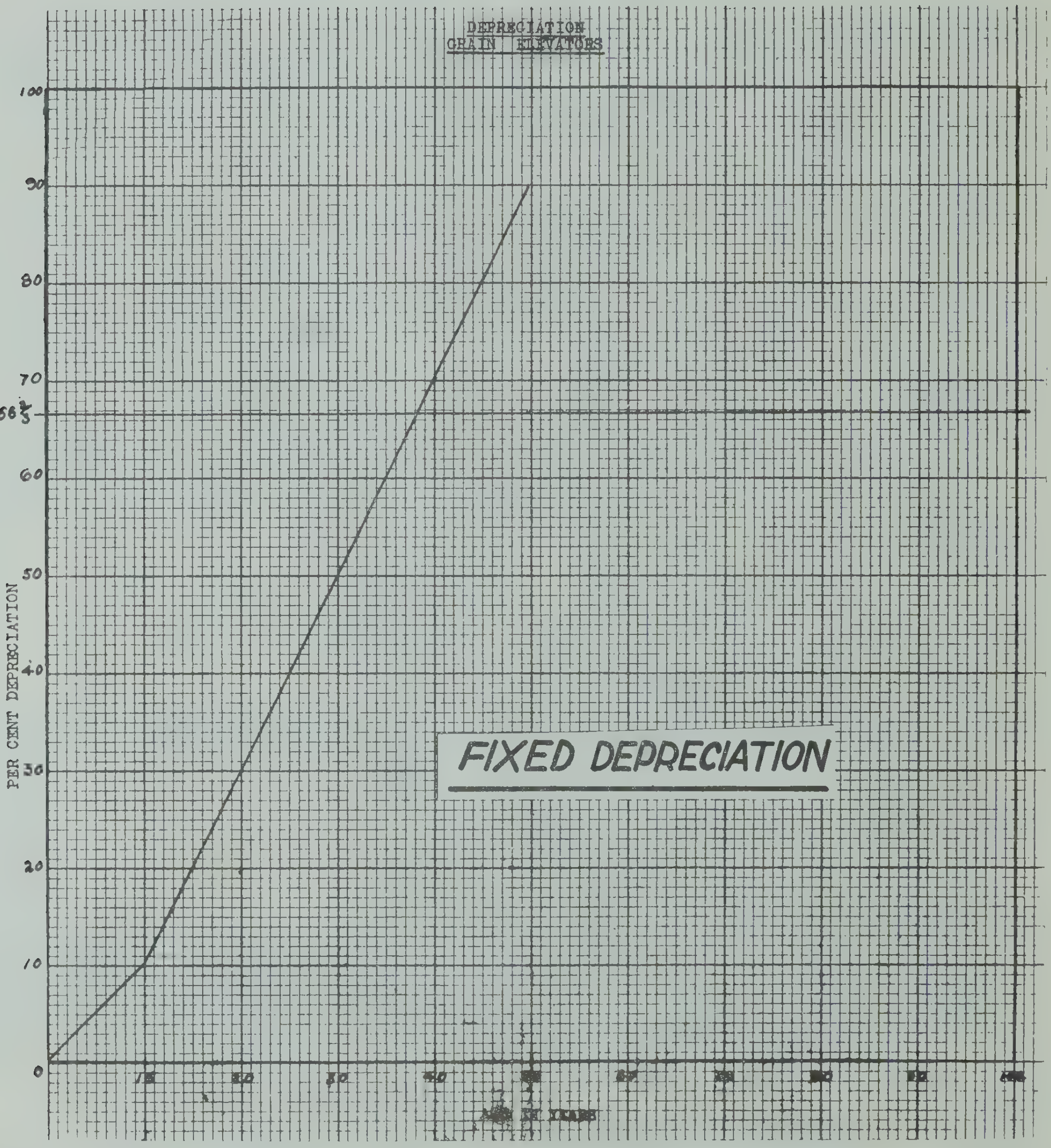
Condition....	Interior....	Exterior.
Excellent	− 10%	− 10%
Good	− 5%	− 5%
Normal	0	0
Fair	+ 5%	+ 5%
Poor	+ 10%	+ 10%

EXAMPLE: BRICK.
Age 40...Depreciation 33%

Condition
Interior - Good - 5%) 10%
Exterior - Good - 5%)
10% of 33% = 3.3%

Net Depreciation = 29.7%

1st..Determine age of structure.
2nd..Locate age on base line.
3rd..Determine whether building is poor,fair or good frame,-brick or concrete.
4th..Follow the perpendicular line from base to where it intersects desired curve.
5th..Follow horizontal line to left of chart to find per cent depreciation.
6th..Use "Table for Maintenance" for adjustments.


DEPRECIATION
GRAIN ELEVATORS
100
90
80
70
66⅔
60
50
40
30
20
10
0
PER CENT DEPRECIATION
10
20
30
40
60
AGE IN YEARS
FIXED DEPRECIATION

Warehouses:
1942 Values:
PITCH ROOF.

FOUNDATION:	Surface concrete.
Frame	2x6 --10' studs (2'c) dbl.,Plate.,6x6 sill.
Roof.	¼ pitch 2x6 rafters--collar tied 2x6 ..shingled.
Walls.	lined shiplap...tied by dbl.,2x6 about 20' apart (tied to collar ties & rafters) O.S. walls--bevelled or drop siding (over shiplap and tar paper).
Doors	1--2'x8" x6'x8" Panel. 2--10' Sliding doors (faced T&G over shiplap)
Floor	Concrete, plank or double boards.
Windows	Single sash 24"x24" fixed.
Lights	Minimum
Heat	Nil
Plumbing	Nil
Painting	2 coats,walls and roof outside only.

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30 x 40 cube 19,200 cu.ft.	Rate 10.8¢ (Bev. sdg. conc. flr). Rate 9.87¢ (drp.sdg. Plank flr.) Rate 9.98 ¢ (drp. sdg. dbl flr.)
30 x50 cube, 24,000 cu.ft	Rate 9.95¢ (Bev. sdg. conc. flr.) Rate 9.04¢ (drp. sdg. Plank flr.) Rate 9.06¢ (drp. sdg. dbl. flr.)
30 x 60 cube 28,800. du. ft.	Rate 9.47¢(bev. sdg. Conc. flr.) Rate 8.5¢ (drp sdg. Plank flr.) Rate 8.55¢ (drp. sdg., Dbl flr.)

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WARE HOUSES;
BOWSTRING TRUSS ROOF
1942 Values

Foundation	Surface concrete
Frame	2 x 6 studs (2'o) 10' Dbl.plate, 6x6 sill.
Roof.	Bowstring Truss approx. 12' apart. Prepared roofing on shiplap Roof joists 2x6 (2'o) Eavetrough —end to end (2 sides)
Walls	Interior lined with shiplap Exterior—siding bevelled, over s'lap & tar paper
Doors	1— 2'8" x 6'8" Panel—2-10' sliding doors
Floors	Concrete
Windows	Single sash 24"x24" fixed in suitable number
Lights	Minimum electric
Heating	Nil
Plumbing	Nil
Painting	2 coats, O.S. walls & doors only.

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♣	40 x 84	cube	52,080 cu. ft	Rate 8.9 ¢
♣	40 x 100		62,000 cu. ft.	Rate 8.60 ¢
♣	50 x 100		82,500 cu. ft	Rate 7.80 ¢
♣	60 x 120		99,000 cu. ft	Rate 7.70 ¢

♣ Bevelled siding & concrete floors.

For additions refer to additions for Commercial Garages.

CAN. PAC RY. (Letter Feb. 17, 1950)
RE: COALING PLANTS & ROUNDHOUSES:

Date of Construction

Aldersyde	-2stall frame	1912	$5515	$2700	per stall
Empress	- 10 stall brick	1914	$33633	$3363	per stall
	Machinery		30000		
Medicine Hat	- 24 stall brick	1904-7	90890	$3785	per stall
	Machinery		$140000		

COALING PLANTS

		Type	Constructed	Structure	Machinery	Total
Wetaskiwin	frame	40 ton	1926	$ 3834	$870	$4704
Coronation	frame	60 ton	1939	4506	1122	5430
Frank	frame	100 ton	1927	8300	6400	14700
Lethbridge	frame	200 ton	1919	9300	No record	
S. Edmonton	frame	280 ton	1927	20420	2000	22420

Susan Garage Pump

160
80
40

2)380
190
2 3
7 0
5 20
1 0
6 9

160
160
2

2 30
1 60
39